



Steven L. Beshear
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Robert D. Vance, Secretary
Environmental and Public
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Commonwealth of Kentucky
Public Service Commission
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Mark David Goss
Chairman

John W. Clay
Vice Chairman

Caroline Pitt Clark
Commissioner

January 31, 2008

Sigma Gas Corporation, Inc.
P. O. Box 785
Prestonsburg, KY 41653

CERTIFICATE OF SERVICE

RE: Case No. 2004-00289
Sigma Gas Corporation, Inc.

I, Beth O'Donnell, Executive Director of the Public Service Commission, hereby certify that the enclosed attested copy of the Commission's Order in the above cases was served upon the Parties of Records by U.S. Mail on January 31, 2008.

A handwritten signature in black ink, appearing to read "Beth O'Donnell", written over a horizontal line.

Executive Director

BOD/rs

Enclosure



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January 31, 2008

Sigma Gas Corporation, Inc.
P. O. Box 22
Salyersville, KY 41465

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RE: Case No. 2004-00289
Sigma Gas Corporation, Inc.

I, Beth O'Donnell, Executive Director of the Public Service Commission, hereby certify that the enclosed attested copy of the Commission's Order in the above cases was served upon the Parties of Records by U.S. Mail on January 31, 2008.

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Executive Director

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COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

PETITION OF SIGMA GAS CORPORATION TO) CASE NO. 2004-00289
INCUR DEBT)

ORDER

As the assets of Sigma Gas Corporation, Inc. ("Sigma Gas") have been transferred to DLR Enterprises, Inc. and Cow Creek Gas, Inc.,¹ as the Kentucky Secretary of State administratively dissolved Sigma Gas on January 8, 2006,² and as Sigma Gas has petitioned for relief under Chapter 7 of the United States Bankruptcy Code,³ the Commission, on its own motion, finds that this proceeding should be dismissed without prejudice.

IT IS THEREFORE ORDER that:

1. Sigma Gas's application for authority to issue evidences of indebtedness and assume certain obligations is dismissed.
2. Subject to the filing of timely petition for rehearing pursuant to KRS 278.400, these proceedings are closed. The Executive Director shall place any future filings in the appropriate utility's general correspondence file or shall docket the filing as a new proceeding.

¹ Case No. 2007-00419, Application of DLR Enterprises, Inc. and Cow Creek Gas, Inc. for Approval of the Transfer of Certain Assets Formerly Owned and Controlled by Sigma Gas Company (Ky. PSC Nov. 21, 2007).

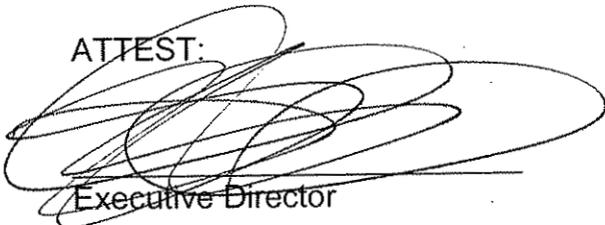
² See <http://apps.sos.ky.gov/business/obdb/OBDBDisplayImage.aspx?id=608404> (last visited Jan. 22, 2008).

³ In Re: Sigma Gas Corporation, Case No. 04-71003, (Bankr. E.D. Ky. filed October 20, 2004).

Done at Frankfort, Kentucky, this 31st day of January, 2008.

By the Commission

ATTEST:

A large, complex handwritten signature in black ink, consisting of multiple overlapping loops and lines, covering the text 'Executive Director'.

Executive Director